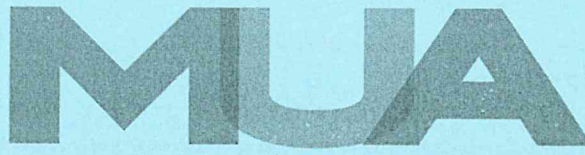


The
Management
University
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UNDERGRADUATE UNIVERSITY EXAMINATIONS

SCHOOL OF MANAGEMENT AND LEADERSHIP

DEGREE OF BACHELOR OF ARTS IN DEVELOPMENT STUDIES

BDS 311 : ETHICS AND DEVELOPEMNT

DATE: 8TH AUGUST 2016

DURATION: 2 HOURS

MAXIMUM MARKS: 70

INSTRUCTIONS:

1. Write your registration number on the answer booklet.
2. **DO NOT** write on this question paper.
3. This paper contains **SIX (6)** questions.
4. Question **ONE** is compulsory.
5. Answer any other **THREE** questions.
6. Question **ONE** carries **25 MARKS** and the rest carry **15 MARKS** each.
7. Write all your answers in the Examination answer booklet provided.

QUESTION ONE

Read the Case Study below carefully and answer the questions that follow:

CONFLICTING CLIENTS INTERSTS

You are a sole practitioner who used to provide a range of accountancy services for a small company A that owns a hardware shop in town where you practice. Following a brief tendering process, the client chose to engage an alternative firm of accountants. Both you and the other firm had been asked to tender for a range of services, including the preparation year end accounts, tax compliance work, and a due diligence exercise in respect of the intended purchase of a small hardware business in the neighboring town. You believe that you were unsuccessful in the tendering process on the basis of cost alone as company A is not very profitable, and suffers from competition from the other hardware businesses that it intends to acquire.

You are the continuity provider for another local sole practitioner. Two months ago, he suffered from heart attack, and so you are currently acting for a number of his clients. He is not expected to resume for the next two months.

One of the clients for the incapacitated practitioner (Company B), operates a shop selling electrical goods. The director and majority shareholder has called you to arrange a meeting to discuss a business venture that he is considering.

At the meeting, the client explains that he intends to make an offer for the same small hardware business that company A is seeking to acquire. He is aware that there is another bidder for the business, but is unaware that it is company A or that company A used to be your client.

When the meeting is over, you start feeling uneasy. You want to help company B and provide a valued service on behalf of the practitioner of whom you are the continuity provider. But you realize that you are also in possession of confidential information

concerning the plans of your previous client. You are aware of company as problems and its motivation for wishing to acquire the business.

Required:

- a) Explain the meaning of moral reasoning as per the above case (3 marks)
- b) Discuss the aspect of virtue theory in relation to the above case (4 Marks)
- c) Explain the concept of Business Ethics in relation to the above case. (4 marks)
- d) Describe whistle blowing using relevant illustration (4Marks)
- e) Explain the significance of Professional Code of Ethics. (10 Marks)

QUESTION TWO

- a) Describe Deontological Theories (3 marks)
- b) Explain the propositions of authentic development. (12 marks)

QUESTION THREE

- a) Write short notes on the following concepts using relevant examples: (9marks)
 - i. Belief
 - ii. Value
 - iii. Attitude
- b) Use relevant examples to describe the three non-consequential theories. (6 Marks)

QUESTION FOUR

- a) Discuss the teleological approach of ethical development (3 Marks)
- b) Describe the two objectives of Business Ethics (4 Marks)

- c) Explain at least **four** common policy governance bottlenecks. (8marks)

QUESTION FIVE

- a) Use relevant examples to highlight the cultural mechanisms in ethical development (7marks)
- b) Discuss the four components of Moral Behavior (8 Marks)

QUESTION SIX

- a) Use three points to explain how egoism approach has been responsible for underdevelopment in Africa. Use relevant examples (9 marks)
- b) Discuss the three consequential approaches to Ethical Development (6 Marks)